

STATE OF ILLINOIS

ILLINOIS COMMERCE COMMISSION

Northern Illinois Gas Company d/b/a/	)	
Nicor Gas Company	)	
	)	
	)	Docket No. 04-0779
Proposed general increase in rates,	)	
and revisions to other terms and	)	
conditions of service.	)	

**THE PEOPLE OF THE STATE OF ILLINOIS' REPLY TO**  
**NORTHERN ILLINOIS GAS COMPANY'S BRIEF ON EXCEPTIONS**

The People of the State of Illinois

By LISA MADIGAN, Attorney General

Janice A. Dale, Chief, Public Utilities Bureau  
Mark Kaminski, Assistant Attorney General  
Rishi Garg, Assistant Attorney General  
100 West Randolph Street, Floor 11  
Chicago, Illinois 60601  
Telephone: (312) 814-8496  
Fax: (312) 814-3212  
Email: [jdale@atg.state.il.us](mailto:jdale@atg.state.il.us)  
Email: [mkaminski@atg.state.il.us](mailto:mkaminski@atg.state.il.us)  
Email: [rgarg@atg.state.il.us](mailto:rgarg@atg.state.il.us)

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NOW COME the People of the State of Illinois (“the People” or “AG”), by Lisa Madigan, Attorney General of the State of Illinois, and pursuant to Section 200.830 of the Illinois Administrative Code, submit the following Reply to Northern Illinois Gas Company’s (“Nicor Gas”) Brief on Exceptions (“NG BOE”) to the Administrative Law Judge’s Proposed Order (“PO”) to the Illinois Commerce Commission (“Commission”) in ICC Docket No. 04-0779.

### **I. Introduction to Reply to Nicor Gas**

In summing up the finding of the PO, Nicor Gas attempts to portray the PO as only providing Nicor Gas with an \$8.8 million rate increase over the Company’s last rate increase (ICC Docket No. 95-0219). NG BOE at 3. Specifically, Nicor Gas argues that, because the PO increased uncollectible expense \$27,928,000 from Nicor Gas’ last rate case, Nicor Gas will only have \$8,769,000 to cover its return of and on Nicor Gas’ investments in its last rate case. Id. This argument completely disregards the nature of ratemaking. Rate cases address the test year level of a utility’s entire rate base, all of the utilities’ operating expenses necessary to serve its ratepayers, and its required rate of return, which are all elements of the cost of service. The PO’s substantial revenue increase can no more be characterized as being dedicated to recovering the increase in the uncollectible accounts expense since Docket No. 95-0219 than it can be characterized as being dedicated to recovering the increase in any other expense, e.g. salaries and wages. The Company has experienced increases in both expenses and revenues since Docket No. 95-0219. When the increase in revenue is considered together with the increase in

revenue requirements since Docket No. 95-0219, it is clear that Nicor Gas' request must be rejected.

## **II. Rate Base**

### **A. Utility Plant Balance**

The People clearly stated their position on Utility Plant Balance in The People's Brief on Exceptions. See AG BOE at 1-5. The People support the PO's conclusion that, "Actual 2004 values have become available...and it is illogical to ignore them." PO at 11. Therefore, in accordance with the People's Brief on Exceptions, Nicor Gas' test year Plant Balance should be reduced to reflect the average of actual plant additions for the years 2002, 2003, and 2004, less the average of actual plant retirements for those same years.

### **B. Retirement Benefits Net**

Nicor Gas argues at great length that it should recover its Pension Asset even though it was disallowed in Nicor Gas' last general rate case, ICC Docket No. 95-0219. See NG BOE at 19 (quoting O'Connor Dir., Nicor Gas Ex. 11A.0, 19:417-20:447). However, as the PO correctly points out, "Nicor has not presented any additional evidence since the 1996 Order to show why the Commission should arrive at a different conclusion now." PO at 22. Further, Nicor Gas failed to cite any changed circumstances since the Commission Order in ICC Docket No. 95-0219, nor does Nicor Gas argue that the PO has been in any way inconsistent with the Commission's finding in Docket No. 95-0219. Accordingly, the Commission should adopt the PO's findings on this matter.

### **C. Budget Payment Plan Balances**

The PO properly rejects Nicor Gas' proposed method of forecasting the test year average of budget payment balances. The PO states:

Nicor failed to meet its burden of proof of demonstrating why use of projected balances represents a more just and reasonable method, when actual balances for the Budget Payment Plan are readily available for the previous 12-month period and correct an obvious flaw in the Company's projections.

PO at 28. The PO accurately determined that Nicor Gas' projections for Budget Payment Balances were flawed and that actual data proved Nicor Gas' projections to be erroneous. Specifically, the PO points out that "the use of the 12-month averaged actual balances would eliminate perpetuating Nicor Gas' \$40 million forecasting error for May 2004." Id.

Nicor Gas proposes three alternative forecasting methods to calculate Budget Payment Balances in its BOE. See NG BOE at 28. Two of the alternatives involve the use of a three-year average of budget payment balances, and the third alternative ignores Nicor Gas' actual and available figures. See id. Nicor Gas offers no reason why a three-year average would provide a better estimate of the likely balances prospectively, than does the use of the most recent twelve-month average. Indeed, Nicor chose not to apply this methodology to other rate issues before the Commission in this case. For example, given that the price of gas affects budget payment balances and uncollectible accounts expense, it would make just as much sense to argue that the three year average of PGA revenues should be used for the purpose of determining pro forma uncollectible accounts expense. Yet neither Nicor Gas nor the People suggest this method because there is no reason to argue that the most recent actual twelve month balance does not offer the best

estimate of test year balances. There is no reason to apply a different methodology to Budget Payment Plan Balances.

Nicor Gas' arguments in support its alternative methods to calculate Budget Payment Balances are particularly disingenuous when considering that Nicor Gas has made numerous arguments against the selective use of data in this docket. See NG Initial Br. at 13, 35, 45, 46. Accordingly, the Commission should adopt the PO's finding on this issue.

#### **D. Customer Deposits**

Regarding Customer Deposits, the PO found, "In creating its forecast, Nicor relied upon figures which proved erroneous. Nicor expected a drop in customer deposits while the actual numbers showed a gradual increase." PO at 29. The PO's findings are well supported and the Commission should adopt them as stated.

### **III. EXPENSES**

Throughout the expenses section, Nicor Gas has offered the argument that its "Other Operating and Maintenance expense ("OO&M") expenses for the test year, of which Office Supplies and Expenses are a component, are "on track" as of March 31, 2005" to support the rejection of numerous findings by the PO. Nicor pulls this argument from Mr. Gorenz's testimony regarding the *estimates* of the 2005 OO&M expenses, and "based upon such *estimates* as of March 31, 2005, Nicor Gas' current estimated OO&M and capital expenditures are on "track" (consistent) with the test year budget." NG Ex . 26.0B at 14:303-305 (emphasis added). Three months of data provide little verification

of the reasonableness of Nicor Gas' forecasts for the year as a whole, especially the forecasts of specific expenses that are in dispute. Further, Gorenz notes that Nicor Gas uses the same analysis to construct these estimates as it does to construct its budgets. NG Ex. 26.0B at 14:293-299. It is not surprising that the results were similar. The PO has already considered and discarded Nicor Gas' argument. PO at 35, 40. This argument is of no probative value in the determination of just and reasonable rates.

#### **D. Office Supplies and Expenses**

The Proposed Order ("PO") properly found that Nicor Gas's office supplies and expenses (Account 921) should take account of the actual 2004 figures as a useful data point in the forecast of the test year level of office supplies and expenses, and found that Nicor's \$23,633,000 proposed level of office supplies and expenses should be reduced by \$5,067,000 to \$18,566,000. PO at 34-35. Nicor attacks this finding, arguing (1) "Nicor Gas's other operating expenses are 'on track' as of March 31, 2005"; (2) this category contains "new or greatly expanded regulatory compliance items and oversight activities"; and (3) Nicor is the most cost efficient natural gas utility in Illinois. Nicor's "on track" argument has already been addressed in Section III above. Nicor's other two arguments offer no reason to alter the PO's finding regarding Office Supplies and Expenses.

Nicor Gas's "new or greatly expanded regulatory compliance items and oversight activities" consist of the language, lifted nearly verbatim, from Gorenz's Rebuttal Testimony. NG Ex. 26.0B at 82:1857-83:1878. Mr. Effron considered each of these items and additional responses to data requests in his Rebuttal Testimony. AG/CUB Ex. 1.3 at 18:8-17. Mr. Effron dismissed Gorenz's submissions as too general, and Gorenz's

explanations as circular. Id. Nicor Gas has certainly not provided sufficient information to support a forecasted increase of 37% in Office Supplies and Expenses in just 2 years. AG/CUB Ex. 1.3 at 19:2. Indeed, the Office Supplies and Expense charges in 2004 actually decreased from the previous year. Thus, Nicor's proposed test year expense represents an increase of over 40% from the actual expense incurred in 2004. Given Nicor Gas' demonstrated lack of accuracy in its forecast of Office Supplies and Expenses, the Commission has no reason to find any merit in Nicor Gas' exceptions.

Finally, Nicor Gas offers no citation to support its claim that it is the "most cost-efficient natural gas utility in Illinois", and, regardless of its veracity, such a statement is irrelevant to determining the just and reasonable rates for Nicor Gas. See Citizens Util. Bd. v. Ill. Commerce Comm'n, 166 Ill. 2d 111, 126 (1995) (Commission's decision shall be based on record evidence); 220 ILCS 5/9-201. Nicor Gas contends that "a downward adjustment of actual expenses like the one proposed here is particularly inappropriate for Nicor Gas, a utility that clearly is not inefficient or wasteful." The AG did not suggest, nor did the PO adopt any "downward adjustment of actual expenses." What is at issue here is the Company's *forecast* of expenses. For the Company to characterize this as a "downward adjustment of actual expenses" is nothing less than an outright misrepresentation. In fact, the PO adopted, a substantial increase in the *actual* level "Office Supplies and Expenses" incurred in 2004. PO at 35. The PO's refusal to accept Nicor's speculative forecast in no way is a disallowance or any kind of penalty. The Proposed Order has made a proper determination of the just and reasonable level of Office Supplies and Expenses. Therefore, Nicor Gas's arguments and associated replacement language should be rejected.

### **E. Branding Expense**

The PO correctly denied recovery of \$339,625 in operating expenses associated with branding. PO at 37. Nicor Gas argues that the Proposed Order erred by ignoring that “the ‘branding’ expense is not merely advertising for Nicor’s parent, but provides clear and tangible benefits to Nicor Gas’ customers, NG BOE at 38, citing NG Ex. 23.0 at 8:173-177. Nicor Gas only alleges that such benefits are provided in addition to advertising for Nicor Gas’ parent, and Nicor Gas’ citation does not provide any support for its conclusions of benefits to Nicor Gas customers. Id. Nicor also argues that it funds market intelligence gathering “precisely in order to provide excellent customer service, which constitutes a clear and direct benefit to ratepayers.” NG BOE at 38-39.

As noted in the PO, “Nicor must establish the alleged consumer benefit pursuant to Section 9-225(2) of the Act,” which prohibits recovery of “any direct or indirect expenditures for promotional, political, institutional or goodwill advertising, unless the Commission finds the advertising to be in the best interest of the Consumer”. PO at 37, citing 220 ILCS 5/9-225(2). The Proposed Order has already addressed and evaluated each of the above arguments, and found that Nicor Gas does not meet the requirements of Section 9-225(2) of the Act. PO at 36-37. Nicor Gas has failed to meet its burden to establish that the branding expenditures provide any benefits to customers. PO at 37. Therefore, Nicor Gas should not recover these costs in rates, and Nicor Gas’ arguments and associated replacement language should be rejected.



### **G. Corporate Benefit Plan Expense**

The PO correctly adopted the \$1,103,000 reduction to Nicor Gas' Corporate Benefit Plan expense as an accurate reflection of past payment amounts. PO at 41. Nicor Gas argues that "[t]he Proposed Order erred in adopting the AG's assumption that Nicor Gas will only pay out 50% of the 2005 forecast expense based on the 2003 data." NG BOE at 41, citing AG Ex 1.0 at 27:3-8. However, as described in the PO, "the average [pay out percentage] for that five year period prior to the test year was approximately 50%, the same as the ratio in 2003, the year referred to by Mr. Effron in making his proposal. PO at 41. Nicor Gas' references to OO&M being "on track" with budget are no more probative in this instance than it is to Office Supplies and Expense, addressed above. Finally, Nicor Gas' claim that the PO will force it to budget for less than 100% of the corporate benefit plan expense, which "would send a negative message to the employees and the financial community," is immaterial and has already been considered and dismissed by the PO. PO at 40-41. Therefore, Nicor Gas' arguments and associated replacement language should be rejected.

### **H. Incentive Compensation**

The PO correctly disallowed Nicor Gas' recovery of Incentive Compensation expenses in rates, where Nicor Gas failed to demonstrate that the plans' goal was to benefit ratepayers. PO at 43-46. Nicor Gas argues that this finding "is illogical, unfair, and wrong, and constitutes reversible error." NG BOE at 42.

The Commission's standard for allowing recovery for incentive compensation in base rates is well established. Referring to both Section 9-201(c) of the Act and the

Commission's finding regarding incentive compensation in ICC Docket No. 03-0403, the PO establishes that "[t]he utility bears the burden to establish that [specific dollar savings or any other] tangible benefits accrue to ratepayers, in order to prove that the recovery of incentive compensation cost is just and reasonable." PO at 44. The PO further articulated this position:

The central question is whether Nicor sufficiently demonstrated that tangible benefits accrue to ratepayers from the incentive compensation program. The Commission looks to the nature and specificity of the goals or targets which trigger incentive compensation payments. A vague allegation that ratepayers benefit from an incentive compensation program is insufficient to demonstrate savings or benefits and justify recovery of costs from ratepayers. In addition, the reasonableness of the amount to be recovered in rates may be a factor.

PO at 44.

While Nicor Gas cites three ICC orders that approved recovery of incentive compensation, far from contradicting the PO's findings, these orders apply the same factual analysis applied by the PO and that Nicor Gas seeks to supplant with its median salary argument. NG BOE at 49, citing In re Consumer Illinois Water Co., Docket No. 03-0403, page 15, (Order April 13, 2004) (incentive compensation plan recoverable, where the Commission found ratepayers to be the primary beneficiaries of the plan); In re Illinois-American Water Co., Docket No. 02-0690, pages 17-19 (Order August 12, 2003) (partial recovery of incentive compensation plan, but Commission specifically disallowed recovery for majority of plan based on financial targets); In re Commonwealth Edison Co., Docket No. 01-0423, pages 120-122 (Order March 28, 2003) (Recovery of incentive compensation plan based on some operational goals, and disallowance of plan based on financial goals of the company).

Nicor Gas expends a great deal of space quoting Ms. Bacidore in its Brief on Exceptions regarding this issue, but Nicor Gas' only assertion of ratepayer benefit from the incentive compensation plan is that the incentive compensation plan is part of the total compensation of Nicor Gas employees. NG BOE at 43-48. This "total compensation" argument states that Nicor Gas can only attract and retain a skilled, stable workforce by paying a median level of the applicable labor market, which should be recoverable in base rates. NG BOE at 44, citing NG Ex. 25.0 at 3:52-60. From that position, Nicor Gas attempts to extend this logic to say that where a portion of that median salary is provided as incentive compensation, it still should be recoverable in base rates. NG BOE at 46.

Nicor Gas' argument ignores the fundamental question regarding the goal of the incentive compensation plan. Where Nicor Gas cannot demonstrate that its incentive compensation plan provides a tangible benefit to ratepayers, it cannot be recoverable in rates. In re Consumer Illinois Water Co., at 15. Where incentive compensation is structured to reward employees for serving the interests of shareholders, "it is unreasonable to assign the cost of such programs to ratepayers if the benefits of those programs inure to shareholders." AG/CUB Ex. 1.3 at 20:22-21:2. Nicor Gas is able to structure its salary system in a variety of ways. If Nicor Gas chooses to segregate one portion of its salary structure, and tie it to shareholder value, it may not then argue that that portion of its salary structure benefits ratepayers. Regardless of Nicor Gas' above arguments, it must still meet its burden of proof. If a portion of Nicor Gas's salary structure does not benefit ratepayers, it cannot be recovered in just and reasonable rates. 220 ILCS 5/9-201.

The PO reviewed the same median salary arguments that Nicor Gas includes in its Brief on Exceptions, and found that the incentive compensation plan's heavy dependence on financial targets, which benefited shareholders, "did not demonstrate specific savings or other tangible benefits for ratepayers." PO at 45. Nicor Gas failed to meet its burden of proof in this docket, and its Brief on Exceptions has not remedied that deficiency of proof. Therefore, Nicor Gas' arguments and associated replacement language should be rejected.

### **I. Stock Options Expense**

The PO correctly disallowed recovery of the stock options expense, where Nicor failed to demonstrate that specific dollar savings or other tangible benefits accrue to ratepayers. PO at 47. Nicor Gas refers to the previous incentive compensation arguments to support its proposed recovery of stock options expense. NG BOE at 50. For the reasons stated above, Nicor Gas has failed to meet its burden of demonstrating that its stock options result in specific dollar savings or tangible benefits to ratepayers. Therefore, as above, Nicor Gas's arguments and associated replacement language should be rejected.

### **J. Payroll Expenses**

The PO correctly disallows rate recovery for 50 new employees, where Nicor Gas has failed to demonstrate that it has hired or intends to hire new employees. PO at 48-49. Nicor Gas argues that the PO erred in not allowing rate recovery for the 50 new employees. NG BOE at 50. Nicor provides two simplistic arguments in support of this

claim. First, Nicor Gas again argues that its OO&M expense are “on track” with its budget and this is somehow a reason for approving Nicor Gas’ proposed payroll expense. NG BOE at 50. This argument has already been addressed in the introduction to this Section above. Second, Nicor reargues the factual question of whether Nicor has filled or intends to fill the 50 new positions alleged by Nicor Gas witness Bacidore. NG BOE at 50-51, citing NG Ex. 40.0 at 6:122-135. This consists of reiterating the claim that Nicor Gas’s budget included an additional 50 employees, and that “some of those positions have been filled, other remain vacant.” Id. Nicor Gas’ Brief on Exceptions offers no information other than what has already been determined by the PO to be inadequate evidence that Nicor has filled or intends to fill these alleged new positions. Therefore, Nicor Gas’ arguments and associated replacement language should be rejected.

#### **IV. RATE OF RETURN**

##### **B. Rates, Riders, and Other Terms**

##### **1. Rate 1**

The PO correctly concluded that “the Company failed to justify its forecast decrease of 17,937,000 therms,” rejecting Nicor Gas’ estimate of test year residential sales of 2,256,096,000 therms and accepting the AG’s estimate of 2,301,985,000 therms. PO at 103. Nicor Gas cites five points in opposition to the PO’s adoption of the AG’s proposed adjustment to residential sales. NG BOE at 71-75. Each of these points is either irrelevant or without merit.

First, Nicor Gas states, “the evidence is uncontradicted that Nicor Gas forecasts normal degree days and *total* sendout for all end-user customers, *before* making any

allocations between sales, traditional transportation, and Customer Select customers, and before any allocations by rate and revenue class.” NG BOE at 72 (emphasis in original). This statement is irrelevant to the question at hand. What is uncontradicted is that Nicor Gas conducted forecasts, and these forecasts produced Nicor Gas’ proposed number of normal degree days and Nicor Gas’ proposed total sendout for all end-user customers. This statement says nothing about whether those proposed figures were reasonable or whether the alternative being proposed is sound.

Second, Nicor Gas states, “as the Proposed Order recognizes, the evidence also is uncontradicted in support of Nicor Gas forecast of normal degree days, which the Proposed Order approves.” NG BOE at 72. This statement is also irrelevant. The PO’s adoption of the adjustment to residential sales proposed by the AG does not depend on the number of normal degree days approved.

Third, Nicor Gas states, “the evidence also is uncontradicted in support of Nicor Gas forecast of *total* sendout.” NG BOE at 72 (emphasis in original). This statement is false. Company Workpaper, WP E-4, page 2, which shows actual therm sales for 2003 and forecasted sales for 2004 and the 2005 test year, indicates sales decreasing from 4,908,032,000 therms in 2004 to 4,793,671,000 therms in 2005. This forecast sendout for 2005, which Nicor Gas reflects in its test year billing determinants, is clearly inconsistent with the Company’s own stated assumptions regarding the volume of test year sales.

The Company’s Part 285 filing Schedule G-5, which is a description of the assumptions used in the forecast of test year rate base, revenues, and expenses, states on Page 2 that “the delivery growth attributable to new customers and process changes is

expected to more than offset a forecasted load loss due to natural gas conservation.”<sup>1</sup> Read in context, it is obvious that this assumption refers not just to growth in residential sales, but to growth in total sales. See NG 285 filing, Sch. G-5 at 2. In other words, these assumptions indicate an increase in test year sales from 2004. Thus, the Company’s forecasted decrease in sales in the 2005 test year is contradicted not only by evidence produced by the AG but also by the Company’s own stated forecast assumptions.

The Company’s alternative of offsetting the AG adjustment to residential sales with a decrease in sales to other customer classes is also without merit, as doing so would violate the Company’s own stated assumptions that “the delivery growth attributable to new customers and process changes is expected to more than offset a forecasted load loss due to natural gas conservation.” NG 285 filing, Sch. G-5 at 2. Indeed, Nicor Gas fails to provide any description of how such an offsetting adjustment could be accomplished, and, in violation of Part 200.830(b)(2) of the Commission rules, Nicor Gas fails to provide replacement language for this alternative.

Fourth, Nicor Gas states, “the evidence is uncontradicted that Nicor Gas engaged in a detailed process to allocate the *total* sendout among sales, traditional transportation, and Customer Select customers, and then further by rate and revenue class, taking into account, among other things, historical data, new customer additions, a forecast of new services, status changes among larger transportation customers, numbers of customers in each category, and base use per customer.” NG BOE at 72-73 (emphasis in original). This statement is also irrelevant to the issue at hand. Once again, all that this statement

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<sup>1</sup> Nicor Gas’ attempt to rehabilitate the Peoples’ re-cross examination of Harms in its Brief on Exceptions (NG BOE at 75) fails to indicate where in Schedule G-5 Nicor Gas’ primary assumptions are included the “business conditions, business closing, moving out of the area” that Harms claimed explained Nicor Gas’ proposed decrease in residential sales. Tr. 779-780.

offers is that no party contradicted the fact that Nicor Gas conducted a process that produced its proposed allocation of its proposed total sendout. This statement says nothing about the whether other parties disagreed with Nicor Gas' proposed figures, which, as discussed above, the People did.

Fifth, Nicor Gas stated, "the evidence is uncontradicted that average annual use per residential customer from 2001 to 2004 has significantly decreased." NG BOE at 73. This statement is correct. Indeed, this is why Mr. Effron reflected decreasing use per residential customer in his adjustment. AG/CUB Ex. 1.3 at 22:13-21. The decrease reflected by Mr. Effron was not as great as the decrease reflected by Nicor Gas, yet he did reflect a decrease. Id. Mr. Harms' claim that Mr. Effron did not take such conservation into account is simply untrue. NG BOE at 73, citing NG Ex. 32.0 at 42:899-904. However, as discussed above, it is important to note that Nicor Gas' own assumptions state that these decreases will be more than offset by new customer delivery growth. See NG 285 filing, Sch. G at 2.

Finally, Nicor Gas claims that Mr. Effron's adjustment to residential sales is suspect, because "Mr. Effron's deviation from 2004 data here is inconsistent given his willingness to use 2004 data elsewhere, selectively, to advocate rate base and operating expense adjustments". This is a particularly odd argument, given that if Mr. Effron had assumed the same usage per residential customer in the 2005 test year as in 2004, his proposed adjustment would have been even greater.

None of these points provides any reason for the Commission to accept Nicor Gas' proposed residential sales figure, nor do they provide any analysis why Mr. Effron's



residential sales figure is incorrect. Therefore, Nicor Gas' arguments and associated replacement language should be rejected.

## **V. Conclusion**

WHEREFORE, for the aforementioned reasons, the People of the State of Illinois request that the Commission issue its Final Order pursuant to the modifications recommended herein.

Respectfully Submitted,

The People of the State of Illinois

By LISA MADIGAN, Attorney General

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Janice A. Dale, Chief, Public Utilities Bureau  
Mark Kaminski, Assistant Attorney General  
Rishi Garg, Assistant Attorney General  
100 West Randolph Street, Floor 11  
Chicago, Illinois 60601  
Telephone: (312) 814-8496  
Fax: (312) 814-3212  
Email: [jdale@atg.state.il.us](mailto:jdale@atg.state.il.us)  
Email: [mkaminski@atg.state.il.us](mailto:mkaminski@atg.state.il.us)  
Email: [rgarg@atg.state.il.us](mailto:rgarg@atg.state.il.us)

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